



Rep. Natalie A. Manley

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09900HB5527ham001

LRB099 16232 HLH 46447 a

1 AMENDMENT TO HOUSE BILL 5527

2 AMENDMENT NO. _____. Amend House Bill 5527 on page 2, by
3 replacing lines 17 through 20 with the following:

4 "(b) In addition to any other penalty provided by law, any
5 individual or person violating this Act by failing to provide
6 his or her PTIN shall pay a civil penalty to the Department in
7 the amount of \$50 per offense, but not to exceed \$25,000 per
8 calendar year; however, no such penalty shall be imposed if it
9 is shown that the failure is due to reasonable cause and not
10 due to willful neglect, as determined by the Department."